UNITED STATES BANK DISTRICT OF DELAWA	ARE	
In re: W.R. GRACE & COCONN.		X
Debtors.		 X
		IM PURSUANT TO FRBP RULE 3001(e)(2)
To: (Transferor)	Dupont Dow Elastomers LLC 300 Bellevue Parkway, Suite 300 Wilmington, DE 19809 Attn: Erin Feruck	
The transfer of your clair (unless previously expuns	ged by court order) LONGACR Transferor: 810 Seventl New York,	RE MASTER FUND, LTD. Dupont Dow Elastomers LLC h Avenue, 22nd Floor
	NSFER OF YOU	t to the transfer of your claim. However, IF YOU R CLAIM, WITHIN <u>20 DAYS</u> OF THE DATE OF
- FILE A WRITT	TEN OBJECTION	TO THE TRANSFER with:
District o 824 Mark	ates Bankruptcy C f Delaware tet Street, Room 52 on, DE 19801	
Refer to INTERNAL CO will be scheduled. IF Y WILL BE SUBSTITUTE	NTROL No OUR OBJECTIO D ON OUR RECC	ECTION TO THE TRANSFEREE. in your objection. If you file an objection, a hearing N IS NOT TIMELY FILED, THE TRANSFEREE ORDS AS THE CLAIMANT. Intake Clerk
FOR CLERK'S OFFICE	USE ONLY: the first named pa NO Jame of Outside A	rty, by first class mail, post prepaid on, 2004.
		Deputy Clerk

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

District of Delaware 824 Market St., Room 525 Wilmington, DE 19801

Attn: Clerk

AND TO: W.R. GRACE & CO.-CONN., ("Debtor")

Case No. 01-01140

Claim # 1761

DUPONT DOW ELASTOMERS LLC, its successors and assigns ("<u>Seller</u>"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.

810 Seventh Avenue, 22nd Floor New York, NY 10019 Attn: Vladimir Jelisavcic

its successors and assigns ("<u>Buyer</u>"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$383,464.80 ("<u>Claim</u>") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Assignment of Claim by its duly authorized representative dated December 2, 2004.

Dupont Dow Elastomers LLC

By: /s/ William T. Tomson

Name: William T. Tomson
Title: Vice President & CFO